

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF INDIANA
HAMMOND DIVISION

IN RE:)	
)	
RONALD LEROY EDWARDS and)	BANKRUPTCY NO. 06-61093 JPK
ELLA JANE EDWARDS,)	Chapter 13
)	
Debtor.)	

ORDER FOR HEARING

On March 2, 2007, the debtors, by counsel, filed a an Objection to Claim #10 of the Internal Revenue Service. Proper notice of that objection was provided to the Internal Revenue Service, and no response or request for hearing was filed by that entity.

The proof of claim includes both assessed federal tax liabilities and asserted unassessed federal tax liabilities, both as claims entitled to priority under 11 U.S.C. § 507(a)(8) and as general unsecured claims. The assessed tax liabilities carry a presumption of validity, both under the Internal Revenue Code generally and under the United States Bankruptcy Code, which can only be overcome by means of a proceeding properly challenging those assessed tax liabilities under either the Internal Revenue Code or pursuant to 11 U.S.C. § 505(a). There is nothing in this record which begins to allow for disallowance of the assessed tax liabilities stated in Claim #10.

As to the estimated liabilities in Claim #10, the representations in the debtors' objection state nothing about the amount of any liabilities for the tax periods for which estimates have been stated in the proof of claim. The kernel of the representation is that the debtors have filed all federal tax returns for which estimates were stated in Claim #10, an assertion which is far short of stating that those returns do not disclose a liability to the United States – an assertion which cannot be generalized by means of the second numbered paragraph of the objection, particularly in view of the fact that an indebtedness is owed to the Internal Revenue Service for assessed tax liabilities.

IT IS ORDERED that a hearing will be held on **June 4, 2007, at 1:00 P.M.** with respect to the foregoing Objection to Claim #10, in order to address the matters outlined above.

Dated at Hammond, Indiana on April 24, 2007.

/s/ J. Philip Klingeberger
J. Philip Klingeberger, Judge
United States Bankruptcy Court

Distribution:

Debtors, Attorney for Debtors

Trustee, U.S. Trustee

Internal Revenue Service, Bankruptcy Department, Mail Stop 5010, 230 S. Dearborn Street,
Chicago IL 60604

Office of US Attorney, Robin Morlock, 5400 Federal Plaza, Suite 1500, Hammond IN 46320